

BALANCES BY OFFICERS OF INTERNAL REVENUE, &c.

LETTER

FROM THE

COMPTROLLER OF THE TREASURY,

TRANSMITTING

A list of balances due by officers of the Internal Revenue, who have been out of office three years prior to the 30th September, 1833.

JUNE 26, 1834.

Read, and laid upon the table.

TREASURY DEPARTMENT,

Comptroller's Office, June 25, 1834.

SIR: In compliance with the provisions of the act of Congress passed the 3d of March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed the 3d of March, 1817, entitled "An act to provide for the prompt settlement of public accounts," I have the honor to transmit, herewith, a list of balances due by the officers of the internal revenue, who have been out of office three years prior to the 30th September, 1833.

I have the honor to be,

Very respectfully,

Your obedient servant,

JOS. ANDERSON,

Comptroller.

The Hon. JOHN BELL,
Speaker of the House of Reps. U. S.

BALANCES due by officers of the Internal Revenue, who have been out of office three years prior to the 30th of Sept. 1833.

2

Collectors.	Districts. No.	State.	Balances due on the 30th Sept. 1833.	
Nathan Myers	4	New York	18,080 10	Judgment obtained against Myers and his sureties in 1821 ; sureties were, however, not liable, as decided by the Supreme Court in the case of Samuel Reed, February term, 1824. Parties all insolvent. Principal discharged on petition to the President.
Josias Sheldon	10	Do	16,592 20	Judgment. Principal imprisoned. Sureties not liable, as in Reed's case. Sheldon petitioned the President of the United States to be released from prison in 1826, which was not granted, on the ground that representations were made that he had made fraudulent conveyances of his property. Petitioned again in 1828 ; submitted his petition to the President same month. No satisfactory evidence given to remove objections. Petition handed to the Hon. Mr. Marvin, March 2, 1829. The last return from the attorney in this case was July, 1830, in which he states " Sheldon is still in the limits of the jail. Gale, the surety, has been discharged by the President."
Abijah Tombling	15	Do	1,862 98	Tombling is dead. This balance consists of bonds given by sundry individuals for duties on stills, upon which suits were brought by S. Beardsley, Esq., late United States attorney. The cases are now in the hands of the present attorney, N. S. Benton, Esq., respecting which no information has recently been received from him ; he will be written to respecting them.
Stephen Mather	18	Do	273 33	Judgment January term, 1829, for \$331 88, since paid \$154 89. Proceedings stayed for one year from 22d June, 1832. No returns from attorney since in the case.

[Doc. No. 501.]

Moses J. Cantine	-	N. York, S. Dis.	361 80	Suit ordered November 5, 1829. District attorney's return for Nov. 1829, of suits, "Cantine dead, and left no property."
Nathan Price	3	New Jersey	1,704 57	Principal totally insolvent. The United States attorney, in his return of suits for October term, 1831, of circuit court, states, "case not at issue, defendants insolvent, and no expectation of obtaining any thing." In his return for October term, 1832, he states "case pending."
Nicholas Kern	9	Pennsylvania	18,553 33	Suit ordered August 11, 1826. Demurrer by defendant's counsel, on the ground that the bond was void, &c. Judgment for the defendant on the demurrer, February 26, 1831. Appeal taken to Supreme Court. Wrote to H. D. Gilpin, United States attorney, for information. Case not yet decided.
Jacob Lechner	12	Do	2,130 32	Lechner is dead. Sureties not liable, as in Reed's case, 18 Pe. Suit ordered against John F. Eyer, administrator of Lechner, May 23, 1826. Eyer is dead, and no person has administered, so as to give the United States a party to proceed against. Attorney states in his return of suits for October term, 1833, "defendant dead, and no legal representative yet appointed, against whom the suit can be prosecuted."
John Snyder	12	Do	6,847 04	Suit was instituted against Mr. Snyder, for \$20,444 85. Verdict for the defendant, upon the grounds that this amount outstanding in his district was for bonds given by distillers for duties, which bonds had been put into the hands of the United States attorney, Hugh Bellas, for suit and collection; that the collector was only answerable for such amount of them as should appear had been collected and received by him. Mr. Bellas has recently rendered accounts to the Treasury respecting the bonds, in part, from which it appeared that bonds to the amount of \$6,847 04 had been collected by Mr. Snyder, and others to a considerable amount would be lost by the insolvency, &c. of the parties. Mr. Bellas has a fur-

LIST OF BALANCES—Continued.

4

Collectors.	Districts. No.	States.	Balances due on 30th Sept. 1833.	
David Reily	14	Pennsylvania	2,015 26	ther account to render, when the whole amount for which Mr. Snyder is answerable will be ascertained and charged to him at the Treasury.
William Cunningham	15	Do	9,596 37	Judgment against the principal for \$3,352 97, October term, 1826. Principal insolvent, and sureties not liable, as in Reed's case.
George Morgan	16	Do	16,075 34	Judgment. Principal died insolvent. Sureties not liable, as in Reed's case.
				Judgment for sureties in this case, October term, 1825, as in Reed's case, and for the principal, under the same plea, October term, 1827. Case carried, by writ of error, to Supreme Court. Benjamin Patton, jun. district attorney, states in his letter, January 13, 1834, that Morgan is dead, and that his estate is totally insolvent; all his property was sold previous to his death, under old judgments against him in the State courts.
Robert Beatty	17	Do	2,928 40	Judgment for sureties, as in Reed's case. Principal supposed to be insolvent. Debt doubtful. May term, 1833, attorney states case "pending."
Samuel M. Reed	18	Do	19,939 06	Principal dead and insolvent. Sureties not liable, as decided by the Supreme Court, February term, 1834. It is expected, however, that something may yet be recovered, both of this debt, and of the balance due from Reed on account of direct taxes. Mr. Patton, the United States attorney, has recently been instructed in relation to both cases.

[Doc. No. 501.]

Harris Jenkins	20	Pennsylvania	1,446 29	Judgment originally in this case for \$2,933 01, with interest from June 30, 1821, subsequently reduced by payments into the Treasury, &c. to \$1,446 29, including interest up to October 30, 1832; supposed safe. Wrote to district attorney for information. Since paid \$400, May 6, 1833.
John Findley	22	Do	1,713 19	Suit pending against principal. District attorney states in his return of suits for October term, 1833, "this case will be tried at the next term of court." Since then Mr. Findley has produced vouchers for which he claims credit, by which this balance will probably be very considerably reduced. Some of the vouchers were informal, and were returned to him for correction. By a letter recently received from him, it is expected the balance will be settled before the adjournment of the present Congress.
George Brown	1	Maryland	4,638 98	Paid by William Williams, one of the sureties, December 4, 1833, \$1,277 52. The United States attorney instructed, December 4, 1833, to suspend proceedings in the case until the close of the present session of Congress, to which body Mr. Williams had petitioned for relief of the sureties.
John S. Maffet	3	Do	270 84	This balance was deposited in the Branch Bank United States at Baltimore, to the credit of the Treasurer of the United States, December 16, 1829.
Stephen H. Moore	4	Do	2,516 38	Judgment. Insolvent, per district attorney's return for 1829.
Francis Newman	6	Do	5,302 89	Judgment against Mrs. Elizabeth Newman, widow and executrix of Francis Newman, deceased. Mrs. Newman has a large claim due her in England, out of which she expects to settle this debt, and the one due to the United States on account of direct taxes.
Thomas B. Hall	8	Do	12,687 72	Judgment. Debt considered desperate.
Daniel Schnebley	8	Do	5,675 08	Judgment against the principal; sureties not liable. The attorney was instructed, March 14, 1834, to stay proceedings

LIST OF BALANCES—Continued.

6

Collectors.	Districts. No.	States.	Balances due on 30th Sept. 1833.	
Jonathan Jackson	4	Virginia	3,194 48	in the case for sixty days, to afford Mr. Schnebley an opportunity of procuring vouchers for certain credits claimed by him, which he considers himself entitled to. The sum of \$659 has since been paid on account.
Ditto	5	Do	1,998 94	Judgment. On account of which \$912 65 has been paid to the United States attorney, Wm. A. Harrison, who has not yet paid it into the Treasury. The attorney, Mr. Singleton, states in a letter recently received from him, that there is a bill pending in chancery to subject a tract of land conveyed by one of the sureties of Jackson; and that the suit was continued at the last term of the court, in consequence of the subject being before Congress.
Asher Waterman	8	Do	3 64	Suit pending. This case, as well as the one against Curtis and his sureties on account of direct taxes, was, by an order of the district court for the western district of Virginia, at the fall session of 1825, transferred to the circuit court at Richmond, owing to the interest of Judge Caldwell, he being a surety of Curtis. The trial of the cases has been continued from court to court for want of certain evidence from the western district; that evidence has recently been furnished to the court, and the United States attorney at Richmond, Robert C. Nicholas, Esq., was written to on the 12th February, 1834, to use his best endeavors to bring the cases to trial at the next term of the circuit court.
				Suit ordered September 30, 1823, in the western district of

[Doc. No. 501.]

William D. Taylor	18	Virginia	10,005 71	Virginia; afterwards ascertained that Waterman resided in the eastern district. Suit ordered in the eastern district of Virginia, December 8, 1829. Received no information relating to the case from the attorney since. Judgment April term, 1823. Principal and sureties insolvent. Case desperate.
John McFarland	7	North Carolina	498 19	Suit ordered June 7, 1822. Principal not found. Sureties not liable, as in Reed's case. Debt considered by district attorney lost.
Charles R. Sherman	3	Ohio	17,675 56	Suit ordered August 30, 1819. Principal died insolvent. Sureties not liable, as in Reed's case.
Jeremiah P. Fogg	6	Do	1,845 77	Judgment against J. P. Fogg, in State court of Jefferson county. Fogg dead. Suit pending against sureties.
Samuel Coulter	7	Do	145 34	Balance on judgment at July term, 1828, for \$1,831 55. There was deposited by the attorney, July 5, 1832, on account of the balance due on the judgment, \$160 66. On a recent statement of the accounts of Mr. Coulter at the Treasury, charging him with the interest accruing on the judgment, and crediting him with the payment of \$160 66, this balance was increased to \$275 39, and a transcript of the statement transmitted to the attorney.
John H. Morton	2	Kentucky	14,658 14	This balance consists of distillers' bonds outstanding in this district, which the collector placed in the hands of Geo. M. Bibb, Esq. and other United States attorneys, for suit, to the amount of \$11,658 54, and for the difference, being cash in the hands of the collector, Mr. Morton gave his bond payable one half yearly, with sureties. The bond was retained in the hands of Mr. Bibb for collection as the payments became due, in March, 1826 and '27. The attorney who succeeded Mr. Bibb was instructed to get the bond and put it in suit.

LIST OF BALANCES—Continued.

8

Collectors.	Districts. No.	States.	Balances due on 30th Sept. 1833.	
John A. Jones	8	Kentucky	2,903 67	Suit ordered May 9, 1825. Principal died insolvent. The court decided that the sureties were not liable. Desperate.
Samuel Theobald	3	Do	588 25	Balance reduced to \$369 19. For more than the amount of which the collector has recently obtained judgment against one of his deputies; the judgment is in the hands of the marshal to collect, and to pay to the United States when collected. Mr. Theobald is still in office.
John Coburn	4	Do	6,854 78	Suit ordered June 9, 1829. Still pending.
Amos Edwards	6	Do	5,239 37	Judgment May term, 1823. Principal insolvent. Sureties released by act of Congress.
John H. Morton	7	-	3,225 76	This consists of distillers' bonds, to which the remarks in the second district apply.
William Bard	10	Do	18,161 88	Judgment May term, 1825. Principal and sureties all insolvent. No estate found. Marshal's return April, 1826.
J. N. Cardoza	-	South Carolina	18,000 00	The debt due from Mr. Cardoza was originally \$18,000. Under the authority of the act of Congress for his relief, approved March 2, 1831, the debt has been reduced to \$6,000, which is to be paid as follows, viz. The sum of \$1,500 to be paid the 2d March, 1834, and the sum of \$750 on the 2d March annually thereafter until the whole debt is paid, as decided by the Secretary of the Treasury August 27, 1832.
John Bynum	3	Do	1,722 28	Judgment December term, 1824. Principal dead and insolvent. Sureties not liable, as in Reed's case.
Francis Adams	5	Do	2,533 14	Suit instituted January 7, 1828. Marshal's return "no pro-

[Doc. No. 501. 1

Serre Dubose	8	South Carolina	400 04	<p>perty found." Surety released by act of Congress, approved July 13, 1832.</p> <p>Suit ordered May 30, 1822. Principal and sureties all dead. Judgment against the executor of W. Vaughan, the surety, at September term, 1824, for \$634. No information from attorney since November, 1832, relative to the case; he will be written to for information.</p>
Richard Mitchell	1	Tennessee	14,082 90	<p>Judgment, October term, 1829, against the principal. Sureties not liable, as in Reed's case. On the 30th January, 1830, Mitchell's estate was sold, on a credit, for \$3,255. Since then payments have been made into the Treasury on account of Mitchell's debt to the amount of \$4,128 60, not yet passed to his credit.</p>
John Thompson	2	Louisiana	1,896 56	<p>Principal insolvent. Sureties not liable, as in Reed's case. Judgment November term, 1823. District attorney, in his general return for 1829, says, "parties utterly insolvent."</p>
Allen D. Thom	-	Indiana Ter'y	12,089 10	
John W. Thompson	-	Missouri	8,400 63	<p>Judgment. Principal dead. Estate insolvent. Suit ordered January 12, 1830. Principal dead. Suit revived against his administrators at January term, 1833. Still pending.</p>
Samuel Winston	2	Mississippi	1,228 01	
James H. Blake	-	District of Columbia	351 62	<p>Principal dead. Judgment against executrix December, 1828, and against the surety May term, 1829. The district attorney states, in his return of suits January 1, 1833, "bill recently filed to subject real estate."</p>

